

CITY OF TIGARD, OREGON

RESOLUTION NO. 04-87

A RESOLUTION WHICH SUPERSEDES RESOLUTION NO. 01-60 AND SETS POLICY ON PER DIEM ALLOWANCES FOR THE CITY COUNCIL AND EXECUTIVE STAFF WHEN TRAVELING FOR MORE THAN ONE DAY ON OFFICIAL BUSINESS OF THE CITY.

WHEREAS, Resolution No. 01-60 set a per diem rate of \$40 per day and limited receipt of per diem to national conferences; and

WHEREAS, the IRS states that per diem rates must be at or less than the Federal per diem rates to be fully tax free; and

WHEREAS, Federal per diem rates differ for each city and that many cities have Federal per diem rate below \$40; and

WHEREAS, it is desired to adhere to the IRS rules regarding the taxability of expenditures incurred by the City Council and Executive Staff members when traveling for more than one day on official business of the City; and

WHEREAS, the purpose of this resolution is to identify and provide guidelines with regard to expenditures incurred by the City Council and Executive Staff members when traveling for more than one day on official business of the City; and

WHEREAS, the policy stated herein is intended to provide a reasonable method for payment of necessary expenses incurred by the City Council and Executive Staff members when traveling for more than one day on official business of the City and adhering to IRS rules.

NOW, THEREFORE, BE IT RESOLVED by the Tigard City Council that:

SECTION 1: Option 1 – A per diem amount will be allowed for City Council and Executive Staff members traveling for more than one day on official business of the City at the amount equal to the Federal per diem rate for the destination city, including travel days. Said amount is to pay for authorized business expenses relating to travel expenses incurred other than those expenses relating to transportation and lodging. No receipts are required for per diem payment.

SECTION 2: Option 2 – If a per diem amount is not requested by a City Council or Executive Staff member who instead chooses to keep a record and supply receipts of expenditures, a limit that is equal to the Federal per diem rate for the destination city for such expenses shall be imposed when traveling for more than one day on official business. Any advanced funds that were not expended or supported by receipts shall be returned to the City. If a receipt is not readily available for incidental expenses that are less than \$10 (including bellman, tips for services and the like), then concurrent documentation and certification can be provided by the City Council or Executive Staff member and allowed as an expense to be paid by the City.

SECTION 3: This resolution is effective immediately upon passage.

PASSED: This 9th day of November 2004.



COUNCIL
PRESIDENT

Mayor - City of Tigard

ATTEST:



Deputy City Recorder - City of Tigard